

# City and Town

Amy Pitter, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



A Publication of the Massachusetts Department of Revenue's Division of Local Services

## Announcing a New Databank Resource

As Deputy Commissioner and Director of Municipal Affairs, I'm continually impressed and proud of the work of the staff at the Division of Local Services. Their dedication to strengthening partnerships with communities across the commonwealth and providing support and assistance to those communities is unparalleled.

In keeping with those efforts, I'm pleased to announce the arrival of a new application available through DLS. It's called the Community Comparison Report and it seeks to address the ongoing need for municipalities (and any other interested parties) to access, sort and compare a wide variety of data sources through a single mechanism. Previously unavailable anywhere else in state government, this tool serves as a clearinghouse of available information that's reported to DLS and will streamline both the way information is searched and how it's compared.

As Stow Town Administrator Bill Wrigley noted to us, "We frequently put together analyses comparing our town with neighboring or similar communities so access to a web-based reporting tool where you can fine-tune your search and query data directly from the DLS database will save us a considerable amount of time and effort."

It's our belief that this tool will improve the way all those who utilize the Municipal Databank can access its spreadsheets. We hope you take the time to read more about it and give it the proverbial spin around the block.

I'd like to commend my DLS colleagues for their hard work. Specifically, I want to highlight Lisa Juskiewicz and Mike Briggs of the Municipal Databank for their diligent development, testing and implementation of what was a tremendous and time-consuming undertaking. I'd also like to thank Bureau Chief Rick Kingsley and Joe Markarian for their guidance throughout the process. Below, please find a full description of the tool and further details. I believe you will find it an informative, innovative and unique resource.

Robert G. Nunes  
Deputy Commissioner & Director of Municipal Affairs

## Unveiling the Community Comparison Report

### Municipal Data Management and Technical Assistance Bureau

With the introduction of a new application, local officials and others will now have the ability to create customized community comparison reports directly from the DLS website. Developed by Lisa Juskiewicz and Mike Briggs of the Municipal Databank, the application is an easy-to-use means of extracting comparative municipal finance and demographic data for multiple communities. Unlike previous sources, the application draws data by direct query of the information that resides in DLS' Gateway system. As a result, users will have ready access to the most current

data available.

Among the strengths of this reporting tool, users can quickly collect and view data for any number of cities and towns they select or regard as peer communities. These selections can be based on traditional peer communities, proximity, county boundaries, or the search can be narrowed by selecting minimum and maximum data ranges for certain criteria. For example, a search can identify all communities with a population between 10,000 and 20,000 people and with an annual budget between \$30 million and \$50 million. In addition, other available criteria include average single-family tax bill, EQV per capita and DOR income per capita. The user can set data ranges in one or all criteria.

The community comparison application automatically extracts extensive pre-selected information for each city and town identified by the search. Eliminated is the often frustrating exercise of opening numerous spreadsheets and sorting, cutting and pasting data from each into a single spreadsheet. With over 65 data elements, the report includes data on assessed valuations, levies and tax rates by class, revenues by source, actual spending, receivables, reserves, debt levels and bond ratings. After the report is generated, the user can export it to Excel with the click of a button. There, it can be refined, sorted and analyzed or the information can be displayed in charts or graphs and pasted into documents or other spreadsheets for presentation.

For local leaders, the community comparison application can be a valuable tool for identifying peer communities, measuring performance and establishing benchmarks. For DLS, the ability to directly query Gateway data will eliminate regular, labor intensive updates to static Excel spreadsheets. Looking ahead, DLS hopes to use the underlying community comparison programming as a foundation to produce additional web-based data reporting tools for the benefit of internal and external customers.

Click [here](#) to access the Community Comparison Report application on the DLS website. If you have any questions or comments, please contact the Municipal Databank at [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us).

## **FY2013 Local Aid Estimate Update**

After acting on various proposed amendments to the House Ways and Means (HWM) Committee budget proposal, the House approved its final FY2013 proposed budget this week. These amendments will not change the HWM local aid estimates that were posted to our website last week.

Click [here](#) to view estimates on the Division's website.

It is important for local officials to remember that the local aid estimates are still preliminary and are subject to change as the legislative budget process unfolds. In particular, final Charter School and School Choice assessments may change significantly when updated with final tuition rates.

To review additional information about how the estimates were determined and what may cause them to change in the future, click on the link at the bottom for an index of the FY2013 programs and links to individual explanations.

If you have questions about these estimates please call Lisa Juskiewicz at (617) 626-2386.

## **Sign Up Today for the DLS New Officials Finance Forum!**

The Department of Revenue's New Officials Finance Forum will be held on Tuesday, May 29th at the College of the Holy Cross in Worcester. This course is for recently elected or appointed local municipal finance officials. With an emphasis on the basics, this course is designed to foster a team approach to municipal finance by developing an understanding of the responsibilities of the various offices as well as their interrelationships. The day will begin with Deputy Commissioner Robert Nunes' opening remarks and an overview of Local Services. Topics presented

during this day-long seminar will include an overview of municipal government, the budget process, the tax recapitulation process and reserve and debt policies. We encourage municipalities to forward this information to any and all new officials who would benefit from attending.

Pre-registration is required. For further information and a registration form, please click [here](#).

Questions regarding the forum can be directed to [dlswebcontacts@dor.state.ma.us](mailto:dlswebcontacts@dor.state.ma.us) or 617.626.3838.

## May Municipal Calendar

### May 1: Taxpayer

Deadline for Payment of Semi-Annual and 4th Quarterly Tax Bill Without Interest. According to M.G.L. Ch. 59, Sec. 57, this is the deadline for receipt of the 2nd half actual tax payment, or the actual tax payment if an optional preliminary bill was issued. According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for the 4th Quarter tax payment.

### May 1: Treasurer

Deadline for Payment of 2nd Half of County Tax

### May 1: Accountant/Treasurer

As required by M.G.L. Ch. 44, Sec. 28, the Accountant or Treasurer must notify the assessors of all debt due in the next fiscal year because the municipality is required to pay its debts, appropriated or not.

Since all debt service must be paid, any debt service not covered by appropriations is added to the "Other Local Expenditures" category, found on page 2 of the Tax Recapitulation Sheet. It is important that the Assessors have this information in order to avoid setting a tax rate lower than required and raising insufficient revenue to cover the municipality's expenditures.

### May 15: Treasurer

Submits 3rd Quarterly Reconciliation of Cash.

### May 15: DOR/BLA

Commissioner Determines and Certifies Telephone and Telegraph Company Valuations.

**City & Town** is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

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